



3013 (02-09-04)

ANNUAL REPORT

OF

Name: ONALASKA MUNICIPAL WATER UTILITY

Principal Office: 415 MAIN STREET
ONALASKA, WI 54650

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ONALASKA MUNICIPAL WATER UTILITY**Utility Address:** 415 MAIN STREET

ONALASKA, WI 54650

When was utility organized? 6/14/1894**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR FRED BUEHLER**Title:** DEPUTY CITY TREASURER**Office Address:**

415 MAIN STREET

ONALASKA, WI 54650

Telephone: (608) 781 - 9530**Fax Number:** (608) 781 - 9534**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MRS CAROL A CHRISTNOVICH**Title:** CPA SUPERVISOR**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP

99 MILWAUKEE STREET

P.O. BOX 1508

LA CROSSE, WI 54602

Telephone: (608) 784 - 7737 EXT 219**Fax Number:** (608) 785 - 2140**E-mail Address:** cchristnovich@habco.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR AL D BROTT**Title:** CPA, PARTNER**Office Address:** HAWKINS, ASH, BAPTIE & CO, LLP

99 MILWAUKEE STREET

P.O. BOX 1508

LA CROSSE, WI 54602

Telephone: (608) 784 - 7737 EXT 205**Fax Number:** (608) 785 - 2140**E-mail Address:****Date of most recent audit report:** 3/6/1998**Period covered by most recent audit:** December 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR PAUL JOHNSON**Title:** STREET AND UTILITY COMMISSIONER**Office Address:**415 MAIN STREET
ONALASKA, WI 54650**Telephone:** (608) 781 - 9540**Fax Number:** (608) 781 - 9534**E-mail Address:**

Name of utility commission/committee: Onalaska Utility Committee

Names of members of utility commission/committee:

MR DENNIS ASPENSON, CHAIRMAN

MR JAMES BIALECKI

MR CLAYTON POLLERT

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	963,176	978,680	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	401,756	431,132	2
Depreciation Expense (403)	175,764	133,004	3
Amortization Expense (404-407)	0		4
Taxes (408)	205,919	207,403	5
Total Operating Expenses	783,439	771,539	
Net Operating Income	179,737	207,141	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	179,737	207,141	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	152,418	153,222	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	152,418	153,222	
Total Income	332,155	360,363	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	332,155	360,363	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	179,115	234,954	14
Amortization of Debt Discount and Expense (428)	8,134	6,623	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	187,249	241,577	
Net Income	144,906	118,786	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	127,027	50,725	20
Balance Transferred from Income (433)	144,906	118,786	21
Miscellaneous Credits to Surplus (434)	0	5	22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	139,656	42,489	24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	132,277	127,027	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on Investments	124,767	5
Interest on Special Assessments	27,651	6
Total (Acct. 419):	152,418	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	139,656	12
Total (Acct. 436)--Debit:	139,656	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	963,176	0	0	0	963,176	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	963,176	0	0	0	963,176	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	159,977		159,977	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	6,333		6,333	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	166,310	0	166,310	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	10,286,295	9,567,344	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	1,517,632	1,382,751	2
Net Utility Plant	8,768,663	8,184,593	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	8,768,663	8,184,593	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	526,025	572,415	8
Special Funds (125-128)	852,981	713,331	9
Total Other Property and Investments	1,379,006	1,285,746	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	483,237	558,272	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	567,054	635,026	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	125,147	122,904	15
Other Accounts Receivable (143)	3,584	1,186	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	863,426	943,233	18
Materials and Supplies (151-163)	8,484	6,712	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	2,050,932	2,267,333	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	54,183	62,317	24
Other Deferred Debits (182-186)	0		25
Total Deferred Debits	54,183	62,317	
Total Assets and Other Debits	12,252,784	11,799,989	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,515,982	1,030,458	26
Appropriated Earned Surplus (215)	852,982	713,332	27
Unappropriated Earned Surplus (216)	132,277	127,027	28
Total Proprietary Capital	2,501,241	1,870,817	
LONG-TERM DEBT			
Bonds (221-222)	3,089,507	3,253,550	29
Advances from Municipality (223)	0		30
Other Long-Term Debt (224)	132,615	138,227	31
Total Long-Term Debt	3,222,122	3,391,777	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	12,596	9,546	33
Payables to Municipality (233)	0	2,492	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	669	536	36
Interest Accrued (237)	26,029	84,914	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	9,925	7,919	41
Total Current and Accrued Liabilities	49,219	105,407	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	51,081	54,058	44
Total Deferred Credits	51,081	54,058	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	6,429,121	6,377,930	49
Total Liabilities and Other Credits	12,252,784	11,799,989	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	10,261,874	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	24,421				7
Total Utility Plant	10,286,295	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,517,632	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,517,632	0	0	0	
Net Utility Plant	8,768,663	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,382,751				1,382,751	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	175,764				175,764	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,721				12,721	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	319				319	10
Other credits (specify):						11
					0	12
Total credits	188,804	0	0	0	188,804	13
Debits during year						14
Book cost of plant retired	53,923				53,923	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	53,923	0	0	0	53,923	19
Balance End of Year	1,517,632	0	0	0	1,517,632	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	8,484	6,712	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Materials and Supplies	<u>8,484</u>	<u>6,712</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1990 MRB issuance cost and discount	3,742	428	15,932	1
1991 Bond issuance cost and discount	552	428	3,826	2
1993 Bond issue cost	1,804	428	14,404	3
1996 MRB issuance cost and discount	2,036	428	20,021	4
Total			54,183	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,030,458	1
Changes during year (explain):		
TIF #2 Contributions	163,094	2
Fixed assets acquired thru annexation of City of La Crosse properties	322,430	3
Balance end of year	<u>1,515,982</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1990 MRB	05/01/1990	12/01/2008	7.00%	888,418	1
1991 G.O. Bonds	05/15/1991	11/15/2010	7.00%	490,960	2
1993 MRB	04/15/1993	12/01/2012	5.00%	803,382	3
1995 G.O. Bonds	08/01/1995	10/01/2014	5.00%	71,364	4
1996 MRB	04/02/1996	12/01/2015	5.00%	835,383	5
Total Bonds (Account 221):				3,089,507	
Total Reacquired Bonds (Account 222)				0	6

Net amount of bonds outstanding December 31: 3,089,507

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1994 State Trust Fund Loan	06/23/1994	03/15/2012	5.00%	132,615	1
Total for Account 224				132,615	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	536	1
Accruals:		
Charged water department expense	205,919	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	205,919	
Taxes paid during year:		
County, state and local taxes	192,331	6
Social Security taxes	12,003	7
PSC Remainder Assessment	1,452	8
Other (explain):		
NONE		9
Total payments and other debits	205,786	
Balance end of year	669	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1990 MRB	6,104	71,233	71,808	5,529	1
1991 GO Bonds	4,920	34,749	35,022	4,647	2
1993 MRB	3,922	46,020	46,138	3,804	3
1995 GO Bonds	1,055	4,102	4,140	1,017	4
1996 MRB	62,831	14,197	73,290	3,738	5
Subtotal	78,832	170,301	230,398	18,735	
Advances from Municipality (223)					
NONE				0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1994 State Trust Fund	6,082	8,814	7,602	7,294	7
Subtotal	6,082	8,814	7,602	7,294	
Notes Payable (231)					
NONE				0	8
Subtotal	0	0	0	0	
Total	84,914	179,115	238,000	26,029	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	6,377,930					6,377,930	1
Add credits during year:							
For Services	37,675					37,675	2
For Mains	9,060					9,060	3
Other (specify):							
Hydrant	1,975					1,975	4
new special assessments	2,481					2,481	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	6,429,121	0	0	0	0	6,429,121	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	284,967					284,967	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessments	526,025	2
Total (Acct. 124):	526,025	
Sinking Funds (125):		
Redemption fund	120,488	3
Total (Acct. 125):	120,488	
Depreciation Fund (126):		
Special Depreciation Fund	360,661	4
Total (Acct. 126):	360,661	
Other Special Funds (128):		
Reserve Fund	371,832	5
Total (Acct. 128):	371,832	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	125,147	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	125,147	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	3,584	14
Other (specify):		
NONE		15
Total (Acct. 143):	3,584	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
Due from Capital Projects	863,426	16
Total (Acct. 145):	863,426	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Accrued employee benefits	28,131	24
Deferred Revenue	22,950	25
Total (Acct. 253):	51,081	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	9,914,609	0	0	0	9,914,609	1
Materials and Supplies	7,598	0	0	0	7,598	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,450,191	0	0	0	1,450,191	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	6,403,525	0	0	0	6,403,525	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,068,491	0	0	0	2,068,491	
Net Operating Income	179,737	0	0	0	179,737	8
Net Operating Income as a percent of						
Average Net Rate Base	8.69%	N/A	N/A	N/A	8.69%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,273,220	1
Appropriated Earned Surplus	783,157	2
Unappropriated Earned Surplus	129,652	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,186,029	
Net Income		
Net Income	144,906	5
Percent Return on Proprietary Capital	6.63%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

The Water Utility acquired some City of La Crosse property thru an annexation dispute that has been ongoing for the past several years. The details of the fixed assets acquired from the City of La Crosse can be found in the Water Operating Section Footnotes.

2. Leaseholder changes.

3. Extensions of service.

A developer added 260 ft of new watermain, 4 new services and 1 new hydrant in the current year.

The City TIF District added 2055 ft of new watermain, 7 new services and 5 new hydrants in the current year.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Surplus was appropriated to fund additions to restricted cash accounts.

Distribution of Total Payroll (Page F-05)

Last year distribution of total payroll was reported incorrectly. The total payroll was overstated by \$14,204 which represents the amount charged to the meter plant account and amounts allocated to the sewer utility for labor related joint metering expenses.

Identification and Ownership (Page iv)

Review completed 7/28/98 by RL. No letter necessary.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	939,364	1
Total Sales of Water	939,364	
Other Operating Revenues		
Forfeited Discounts (470)	6,331	2
Miscellaneous Service Revenues (471)	4,087	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	13,394	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	23,812	
Total Operating Revenues	963,176	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	5,922	8
Pumping Expenses (620-633)	104,925	9
Water Treatment Expenses (640-652)	48,273	10
Transmission and Distribution Expenses (660-678)	118,393	11
Customer Accounts Expenses (901-905)	29,607	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	94,636	14
Total Operation and Maintenance Expenses	401,756	
Other Operating Expenses		
Depreciation Expense (403)	175,764	15
Amortization Expense (404-407)		16
Taxes (408)	205,919	17
Total Other Operating Expenses	381,683	
Total Operating Expenses	783,439	
NET OPERATING INCOME	179,737	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	4,435	344,099	531,605	4
Commercial	349	168,961	166,244	5
Industrial	6	1,538	1,769	6
Total Metered Sales to General Customers (461)	4,790	514,598	699,618	
Private Fire Protection Service (462)	35		8,738	7
Public Fire Protection Service (463)	1		205,133	8
Other Sales to Public Authorities (464)	40	31,544	25,875	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,866	546,142	939,364	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	205,133	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	205,133	
Forfeited Discounts (470):		
Customer late payment charges	6,331	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	6,331	
Miscellaneous Service Revenues (471):		
Transfer fees	2,420	7
Sale of scrap metal	1,196	8
Miscellaneous	471	9
Total Miscellaneous Service Revenues (471)	4,087	
Rents from Water Property (472):		
NONE		10
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		11
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	13,394	12
Other (specify):		
NONE		13
Total Other Water Revenues (474)	13,394	
Amortization of Construction Grants (475):		
NONE		14
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	2,277	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	2,850	12
Maintenance of Miscellaneous Water Source Plant (617)	795	13
Total Source of Supply Expenses	5,922	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)	67,286	15
Power Production Labor and Expenses (622)	31,985	16
Fuel or Power Purchased for Pumping (623)		17
Pumping Labor and Expenses (624)		18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	847	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	4,807	25
Total Pumping Expenses	104,925	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	28,016	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	12,143	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	1,099	32
Maintenance of Water Treatment Equipment (652)	7,015	33
Total Water Treatment Expenses	48,273	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	68,822	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	18,563	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	1,485	43
Maintenance of Transmission and Distribution Mains (673)	2,455	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	19,247	46
Maintenance of Meters (676)	160	47
Maintenance of Hydrants (677)	5,023	48
Maintenance of Miscellaneous Plant (678)	2,638	49
Total Transmission and Distribution Expenses	118,393	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	4,161	51
Customer Records and Collection Expenses (903)	22,583	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	2,863	54
Total Customer Accounts Expenses	29,607	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	18,006	56
Office Supplies and Expenses (921)	1,749	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	2,914	59
Property Insurance (924)	11,475	60
Injuries and Damages (925)		61
Employee Pensions and Benefits (926)	50,735	62
Regulatory Commission Expenses (928)	129	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	6,916	65
Rents (931)		66
Maintenance of General Plant (932)	2,712	67
Total Administrative and General Expenses	94,636	
Total Operation and Maintenance Expenses	401,756	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		195,839	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,508	2
Net property tax equivalent		192,331	
Social Security		12,136	3
PSC Remainder Assessment		1,452	4
Other (specify): NONE			5
Total tax expense		205,919	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			La Crosse	Lafayette			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.214400	0.214398			3
County tax rate	mills		3.849302	3.849302			4
Local tax rate	mills		7.606255	7.606255			5
School tax rate	mills		10.066984	11.097088			6
Voc. school tax rate	mills		2.128495	2.128495			7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		23.865436	24.895538			10
Less: state credit	mills		1.779189	1.779189			11
Net tax rate	mills		22.086247	23.116349			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.606255	7.606255			14
Combined School Tax Rate	mills		12.195479	13.225583			15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		19.801734	20.831838			17
Total Tax Rate	mills		23.865436	24.895538			18
Ratio of Local and School Tax to Total	dec.		0.829724	0.836770			19
Total tax net of state credit	mills		22.086247	23.116349			20
Net Local and School Tax Rate	mills		18.325498	19.343066			21
Utility Plant, Jan. 1	\$	9,567,344	9,484,853	82,491			22
Materials & Supplies	\$	6,712	6,712				23
Subtotal	\$	9,574,056	9,491,565	82,491			24
Less: Plant Outside Limits	\$	148,565	148,565				25
Taxable Assets	\$	9,425,491	9,343,000	82,491			26
Assessment Ratio	dec.		0.932273	0.932273			27
Assessed Value	\$	8,787,131	8,710,227	76,904			28
Net Local & School Rate	mills		18.325498	19.343066			29
Tax Equiv. Computed for Current Year	\$	161,107	159,619	1,488			30
Tax Equivalent per 1994 PSC Report	\$	195,839					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	195,839					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	791		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	246,268	51,952	8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	247,059	51,952	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	257,214		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	332,942		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	2,639		20
Total Pumping Plant	592,795	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	24,129	4,710	23
Total Water Treatment Plant	24,129	4,710	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	12,661	59,425	24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			791	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			298,220	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	299,011	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			257,214	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			332,942	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,639	20
Total Pumping Plant	0	0	592,795	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			28,839	23
Total Water Treatment Plant	0	0	28,839	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			72,086	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,031,700		26
Transmission and Distribution Mains (343)	5,486,843	409,767	27
Fire Mains (344)			28
Services (345)	983,794	118,169	29
Meters (346)	399,583	50,458	30
Hydrants (348)	586,718	48,792	31
Other Transmission and Distribution Plant (349)	489		32
Total Transmission and Distribution Plant	8,501,788	686,611	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	16,403	2,687	35
Computer Equipment (391.1)	26,108		36
Transportation Equipment (392)	39,496		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	31,840	2,493	39
Laboratory Equipment (395)	5,747		40
Power Operated Equipment (396)	49,426		41
Communication Equipment (397)	32,553		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	201,573	5,180	
Total utility plant in service directly assignable	9,567,344	748,453	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	9,567,344	748,453	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,031,700	26
Transmission and Distribution Mains (343)	42,683		5,853,927	27
Fire Mains (344)			0	28
Services (345)	9,656		1,092,307	29
Meters (346)	1,584		448,457	30
Hydrants (348)			635,510	31
Other Transmission and Distribution Plant (349)			489	32
Total Transmission and Distribution Plant	53,923	0	9,134,476	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			19,090	35
Computer Equipment (391.1)			26,108	36
Transportation Equipment (392)			39,496	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			34,333	39
Laboratory Equipment (395)			5,747	40
Power Operated Equipment (396)			49,426	41
Communication Equipment (397)			32,553	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	206,753	
Total utility plant in service directly assignable	53,923	0	10,261,874	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	53,923	0	10,261,874	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	121,445	3.33%	9,066	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	121,445		9,066	
PUMPING PLANT				
Structures and Improvements (321)	88,719	2.50%	6,430	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	168,648	4.42%	14,716	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)	2,582	4.29%	57	15
Total Pumping Plant	259,949		21,203	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)	12,129	6.67%	1,767	17
Total Water Treatment Plant	12,129		1,767	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	178,012	1.86%	19,190	19
Transmission and Distribution Mains (343)	324,944	1.10%	62,374	20
Fire Mains (344)				21
Services (345)	162,955	2.09%	21,695	22
Meters (346)	96,791	6.00%	25,441	23
Hydrants (348)	71,906	1.85%	11,306	24
Other Transmission and Distribution Plant (349)	414	5.00%	24	25
Total Transmission and Distribution Plant	835,022		140,030	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					130,511	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	130,511	
321					95,149	8
322					0	9
323					0	10
324					0	11
325					183,364	12
326					0	13
327					0	14
328					2,639	15
	0	0	0	0	281,152	
331					0	16
332					13,896	17
	0	0	0	0	13,896	
341					0	18
342					197,202	19
343	42,683				344,635	20
344					0	21
345	9,656				174,994	22
346	1,584		319		120,967	23
348					83,212	24
349					438	25
	53,923	0	319	0	921,448	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)				26
Office Furniture and Equipment (391)	12,813	8.33%	1,478	27
Computer Equipment (391.1)	13,813	25.00%	6,527	28
Transportation Equipment (392)	37,521	12.50%	1,974	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	10,301	6.67%	2,207	31
Laboratory Equipment (395)	1,731	6.67%	383	32
Power Operated Equipment (396)	48,535	6.67%	891	33
Communication Equipment (397)	29,492	9.09%	2,959	34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	154,206		16,419	
Total accum. prov. directly assignable	1,382,751		188,485	
 Common Utility Plant Allocated to Water Department				38
 Total accum. prov. for depreciation	1,382,751		188,485	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					14,291	27
391.1					20,340	28
392					39,495	29
393					0	30
394					12,508	31
395					2,114	32
396					49,426	33
397					32,451	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	170,625	
	53,923	0	319	0	1,517,632	
					0	38
	53,923	0	319	0	1,517,632	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			42,101	42,101	1
February			39,507	39,507	2
March			44,519	44,519	3
April			46,084	46,084	4
May			58,836	58,836	5
June			77,554	77,554	6
July			70,961	70,961	7
August			59,886	59,886	8
September			52,192	52,192	9
October			52,928	52,928	10
November			45,209	45,209	11
December			45,904	45,904	12
Total for year	0	0	635,681	635,681	
Less: Measured or estimated water used in main flushing and water treatment during year				21,414	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				614,267	16
Less: Water sold				546,142	17
Losses and unaccounted for				68,125	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				3,720	21
Date of maximum: 7/15/1997					22
Cause of maximum:					23
Dry weather caused people to start sprinkling their lawns and gardens.					
Minimum gallons pumped by all methods in any one day during reporting year				761	24
Date of minimum: 4/11/1997					25
Total KWH used for pumping for the year				952,476	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
504 VILAS STREET	6	155	18	230,000	Yes	1
504 MONICA LANE	7	160	26	881,000	Yes	2
OAK AVE N & GROVE ST	8	160	26	786,600	Yes	3
840 11TH AVE SOUTH	9	160	26	721,900	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#6	#7	#8	1
Location	VILAS ST	MONICA LN	OAK AVE & GROVE ST	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	KEYS	5
Year Installed	1971	1972	1979	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	960	2,300	1,970	8
Pump Motor or Standby Engine Mfr	US	US	US	9
Year Installed	1971	1972	1979	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	250	250	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#9			14
Location	840 11TH AVE SOUTH			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE NW			18
Year Installed	1987			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	2,690			21
Pump Motor or Standby Engine Mfr	US			22
Year Installed	1987			23
Type	ELECTRIC			24
Horsepower	300			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1966	1979	1987	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	146	139	146	10
Total capacity in gallons	600,000	600,000	750,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4400	3.0240	2.8800	19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#4		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1996		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	1		6
Total capacity in gallons	225,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.7440		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	6,154				6,154	1
A	D	4.000	1,809	22			1,831	2
M	D	4.000	16,036		1,348		14,688	3
A	D	6.000	3,106				3,106	4
M	D	6.000	193,787	3,122	999		195,910	5
M	D	8.000	43,502	6,120			49,622	6
M	D	10.000	17,897	75			17,972	7
M	D	12.000	82,026	9,476	656		90,846	8
M	D	16.000	16,843				16,843	9
Total Within Municipality			381,160	18,815	3,003	0	396,972	
Total Utility			381,160	18,815	3,003	0	396,972	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,952	2			1,954		1
M	1.000	1,982	113	70		2,025		2
M	1.250	45	1			46		3
M	1.500	156	3	3		156		4
M	2.000	96	4			100		5
M	3.000	2				2		6
M	4.000	19	1			20		7
M	6.000	38	4			42		8
M	8.000	6	8			14		9
M	10.000	3				3		10
M	12.000	1				1		11
Total Utility		4,300	136	73	0	4,363	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,420	187	81	(29)	4,497	526	1
0.750	88	52		4	144	26	2
1.000	180	22			202	12	3
1.250	5		1		4	1	4
1.500	65	7			72	4	5
2.000	72	3			75	6	6
3.000	15			(1)	14		7
4.000	7				7		8
Total:	4,852	271	82	(26)	5,015	575	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,246	113	2	7		129	4,497	1
0.750	111	18				15	144	2
1.000	63	110	4	9		16	202	3
1.250	0	4				0	4	4
1.500	2	61	0	3		6	72	5
2.000	0	50		19		6	75	6
3.000	0	5		2		7	14	7
4.000	1	3		3		0	7	8
Total:	4,423	364	6	43	0	179	5,015	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	684	24			708	2
Total Fire Hydrants	684	24	0	0	708	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	581
Number of distribution system valves end of year:	929
Number of distribution valves operated during year:	187

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/c 673 1996 was much higher because of a main break on Main Street in Onalaska

A/c's 920 & 926: For the 1996 report the amount in 920 (\$2,130) was actually retirement benefits that should have been coded to 926 and the wages that should have been coded to 920 (\$16,648) were coded to a/c 926.

Property Tax Equivalent (Water) (Page W-07)

The water utility does not have any property in Lafayette County. All of their property is in La Crosse County but in two different school districts. The tax equivalent schedule would not allow the same county to be used twice. Per Kathy Butzlaff, we were to use another County to bypass this problem.

(Program will be revised for 1998 to allow two tax calculations within one county. 9/18/98 ele)

Water Utility Plant in Service (Page W-08)

A/C 314 Well repairs and rehabilitation costs which extended the useful lives of the wells

A/c 340 Contributed land thru the TIF District which is the site for the future reservoir

A/C's 343, 345 & 348 utility financed replacement projects, developer added additions, City of La Crosse contributions and customer contributed additions. See also statistical pages to support these additions.

A/C 346 meters purchased thru utility earnings. See also meter statistical page.

Accumulated Provision for Depreciation - Water (Page W-10)

For accounts 328, 392, 396 only a portion of the computed depreciation expense was taken because the accounts would have been over depreciated otherwise.

Reservoirs, Standpipes & Water Treatment (Page W-16)

A value of 1 was entered for reservoir #4 as the elevation difference in feet between highest tank water level and nearest pump station because this information was not available at the time of the preparation of the PSC report.

The actual rated capacity of plant that was provided by the utility was as follows:

#1	1,440,000	reported on PSC rpt as	1.44
#2	3,024,000	reported on PSC rpt as	3.024
#3	2,880,000	reported on PSC rpt as	2.88
#4	3,744,000	reported on PSC rpt as	3.744

(Per PF: The way the plant capacity in this footnote was reported is correct. The program will be revised in 1998 to make it clearer that filter plant capacity units are being requested. 9/18/98 ele)

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-17)

The main additions were financed as follows:

Utility financed 3,066 ft
Developer financed 260 ft
TIF contributed 2,055 ft
City of La Crosse contributed 13,434 ft

Water Services (Page W-18)

The new services added during the year were financed as follows:

19 - customer contributed
4 - developer contributed
33 - acquired thru annexation of City of La Crosse property
7 - TIF contributed
73 - Utility financed

Hydrants and Distribution System Valves (Page W-20)

The number of distribution valves operating during 1997 was low because the utility was short an employee. They hope to get back on their valve operation schedule during 1998.
